

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF SOUTH CAROLINA

UNITED STATE OF AMERICA,)
)
Plaintiff,)
)
v.)
)
STACY MIDDLETON and)
GEORGE JENKINS,)
)
Defendants.)

Civil No. 2:13-cv-01011

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INJUNCTION

Before the Court is a stipulation for entry of a consent injunction, executed by the United States and defendant George Jenkins. (Dkt. No. 18). For good cause shown therein and upon the stipulation and agreement of the parties:

IT IS HEREBY ORDERED pursuant to 26 U.S.C. §§ 7402(a), 7407, and 7408 that defendant George Jenkins, and any other person working in concert or participation with him directly or indirectly, is **ENJOINED** for a period of three (3) years from the date this Injunction is entered from directly or indirectly:

1. Acting as a federal tax return preparer or requesting, assisting in, or directing the preparation or filing of federal tax returns, amended returns, or other related documents or forms for any person other than himself or an entity of which he is the sole owner;

IT IS FURTHER ORDERED that Jenkins is **PERMANENTLY ENJOINED** from directly or indirectly:

2. Preparing or assisting in preparing or filing federal tax returns that he knows or reasonably should know will result in an understatement of tax liability or the overstatement of federal tax refund(s);

3. Engaging in activity subject to penalty under 26 U.S.C. §§ 6694, 6701 or any other penalty provision in the Internal Revenue Code; and

4. Engaging in conduct that substantially interferes with the proper administration and enforcement of the tax laws;

IT IS FURTHER ORDERED that Jenkins shall not at any time in the future employ or work for Stacy Middleton or work with Stacy Middleton in any tax preparation business;

IT IS FURTHER ORDERED that Jenkins:

5. Shall complete 15 hours of Continuing Professional Education (CPE) seminars in the areas of tax, accounting, or bookkeeping before he may work as a federal tax returner preparer after Paragraph 1 of this Injunction expires;

6. Shall keep records of all CPE seminars that he attends; and

7. Shall, upon completion of 15 hours of CPE seminars, certify to the United States that he has fulfilled the CPE requirement of this Injunction and provide documentation of the seminars that he attended;

IT IS FURTHER ORDERED that Jenkins:

8. Shall, within 60 days of the date this Injunction is entered, contact by U.S. Mail and, if an e-mail address is known, by e-mail, all persons for whom he prepared federal income tax returns or any other federal tax forms after January 1, 2009, to inform such persons of the Injunction entered against him, including sending a copy of the Injunction, and file with the Court a sworn certificate stating that he has complied with this requirement;

9. Shall, within 30 days of the date this Injunction is entered, produce to the United States a list that identifies by name, social security number, address, e-mail address, telephone

number and tax period(s) all persons for whom he prepared federal tax returns or claims for a refund since January 1, 2009;


10. Shall, within 15 days of the date of this Injunction is entered, provide a copy of the Injunction to all of his or MBM Tax and Accounting Services, LLC's principals, officers, managers, employees, and independent contractors and provide to the United States within 30 days of the date this Injunction is entered, a signed and dated acknowledgement or receipt of the Court's order for each person to whom Jenkins provided a copy of the Injunction;

11. Shall keep records of his compliance with the foregoing directives, which may be produced to the Court, if requested, or the United States in post-judgment discovery, if requested;

IT IS FURTHER ORDERED that the United States will be allowed full post-judgment discovery to monitor compliance with the Injunction; and

IT IS FURTHER ORDERED that the Court will retain jurisdiction over this action for purpose of implementing and enforcing the Injunction and any additional orders necessary and appropriate to the public interest.

IT IS SO ORDERED.


Richard Mark Gergel
United States District Judge

January 27, 2014
Charleston, South Carolina